

## MICHIGAN Software Developer Letter of Intent for Substitute Forms, Electronic Filing, and 2-D Barcode

All software developers (developers) who anticipate reproducing Michigan Department of Treasury (Treasury) forms, tax preparation software, and computer-generated forms must complete this form and e-mail to **Mlefile2D@michigan.gov**. Developers producing tax preparation software will need to support e-file for all eligible Michigan forms that are included in their software package (Michigan Business Tax (MBT) and Individual Income Tax (IIT) only). This form replaces the *Michigan Software Developer Intent Response for Individual Income Tax* (Form 4307) and the *Michigan Software Developer Intent Response for Michigan Business Tax (MBT)* (Form 4661).

All access rights to Treasury's Secure Forms Web site will be revoked each year and will be re-established upon receipt of this form. See Policy ET-03066 Substitute Printed, Computer-Generated, Electronic Filing, and 2-D Barcode Forms/Software. For e-file and 2-D barcode questions, e-mail **Mlefile2D@michigan.gov**. For substitute form questions, e-mail **TreasForms@michigan.gov**.

Developers supporting Sales, Use or Withholding, Personal Property, or Motor Fuel/IFTA only (and not IIT or MBT), complete Parts 1, 2, 4 and 6 only. Developers supporting IIT or MBT, complete entire form.

<b>PART 1: GENERAL INFORMATION</b>			
Company Name			
Mailing Address	City	State	ZIP Code
Check all tax types supported by your software. <input type="checkbox"/> IIT (specify forms below) <input type="checkbox"/> MBT (specify forms on page 2) <input type="checkbox"/> Sales, Use or Withholding <input type="checkbox"/> Personal Property <input type="checkbox"/> Motor Fuel/IFTA			
<b>PART 2: SUBSTITUTE FORMS CONTACT INFORMATION</b>			
Software Product Name(s)		Software Developer Code (for Substitute Forms)	
Primary Contact	E-mail Address	Telephone Number	
Secondary Contact	E-mail Address	Telephone Number	
<b>PART 3: IIT/MBT TAX FORMS AND SUBSTITUTE FORMS PRODUCTS SUPPORTED</b>			
Check all IIT e-file products supported by your software.			
<input type="checkbox"/> <b>IIT - ELECTRONIC MANAGEMENT SYSTEM (EMS)</b> <div style="display: flex; justify-content: space-between;"><div><u>Professional Package</u> <input type="checkbox"/> Fed/State <input type="checkbox"/> State-Only <input type="checkbox"/> Credit-Only</div><div><u>Online Package</u> <input type="checkbox"/> Fed/State <input type="checkbox"/> State-Only <input type="checkbox"/> Credit-Only</div></div>		<input type="checkbox"/> <b>IIT - MODERNIZED E-FILE (MeF)</b> <div style="display: flex; justify-content: space-between;"><div><u>Professional Package</u> <input type="checkbox"/> Fed/State (linked) <input type="checkbox"/> State-Only (unlinked) <input type="checkbox"/> Credit-Only (unlinked) <input type="checkbox"/> PDF Attachments</div><div><u>Online Package</u> <input type="checkbox"/> Fed/State (linked) <input type="checkbox"/> State-Only (unlinked) <input type="checkbox"/> Credit-Only (unlinked) <input type="checkbox"/> PDF Attachments</div></div>	
<input type="checkbox"/> <b>IIT - 2-D BARCODE</b>			
<b>INDIVIDUAL INCOME TAX:</b> Check all IIT forms you plan to reproduce for Tax Year 2010. The following <b>IIT forms</b> have special processing requirements.			
<div style="display: flex; flex-wrap: wrap;"><div style="width: 50%;"><input type="checkbox"/> 3174, Direct Deposit of Refund <input type="checkbox"/> 3581, Historic Preservation Tax Credit <input type="checkbox"/> 4013, Resident Tribal Member Annual Sales Tax Credit <input type="checkbox"/> 4534, Venture Capital Deduction Schedule* <input type="checkbox"/> 4642, Voluntary Contributions Schedule <input type="checkbox"/> 4764, Energy Efficient Qualified Home Improvement Credit <input type="checkbox"/> MI-1040, Individual Income Tax Return <input type="checkbox"/> MI-1040CR, Homestead Property Tax Credit Claim <input type="checkbox"/> MI-1040-CR-2, Homestead Property Tax Credit Claim for Veterans and Blind People <input type="checkbox"/> MI-1040CR-5, Farmland Preservation Tax Credit Claim <input type="checkbox"/> MI-1040CR-7, Home Heating Credit Claim <input type="checkbox"/> MI-1040D, Adjustment of Capital Gains and Losses</div><div style="width: 50%;"><input type="checkbox"/> MI-1040H, Schedule of Apportionment <input type="checkbox"/> MI-1040X, Amended Income Tax Return* <input type="checkbox"/> MI-1045, Application for Michigan Net Operating Loss Refund* <input type="checkbox"/> MI-2210, Underpayment of Estimated Income Tax <input type="checkbox"/> MI-4797, Adjustments of Gains and Losses from Sales of Business Property <input type="checkbox"/> MI-8839, Qualified Adoption Expenses <input type="checkbox"/> Schedule 1, (p.1) Additions and Subtractions <input type="checkbox"/> Schedule 2, (p.2) Nonrefundable Credits <input type="checkbox"/> Schedule CR-5, Schedule of Taxes and Allocation to Each Agreement <input type="checkbox"/> Schedule CT, College Tuition and Fees Credit <input type="checkbox"/> Schedule NR, Nonresident and Part-Year Resident Schedule <input type="checkbox"/> Schedule W, Withholding Tax Schedule*</div></div>			

Check all MBT e-file products supported by your software.

**MBT - MeF**

**Professional Package**

- ☐ Fed/State (linked)  
☐ State-Only (unlinked)  
☐ PDF Attachments

**Online Package**

- ☐ Fed/State (linked)  
☐ State-Only (unlinked)  
☐ PDF Attachments

Complete this section if you are an organization developing software to prepare your organization's MBT tax return.

**Non-Commercial Package**

- ☐ Fed/State (linked)  
☐ State-Only (unlinked)  
☐ PDF Attachments

**MICHIGAN BUSINESS TAX:** Check all MBT forms you plan to reproduce for Tax Year 2010. The following **MBT forms** have special processing requirements.

- |   |   |
|---|---|
| <input type="checkbox"/> 3581, Historic Tax Preservation Tax Credit                               | <input type="checkbox"/> 4580, Unitary Business Group Combined Filing Schedule for Standard Members                   |
| <input type="checkbox"/> 3614, Historic Preservation Credit Assignment and Reassignment*          | <input type="checkbox"/> 4582, Penalty and Interest Computation for Underpaid Estimated Tax                           |
| <input type="checkbox"/> 4567, Annual Return  | <input type="checkbox"/> 4583, Simplified Return  |
| <input type="checkbox"/> 4568, Nonrefundable Credits Summary                                      | <input type="checkbox"/> 4584, Election of Refund or Carryforward of Credits  |
| <input type="checkbox"/> 4569, Single Business Tax (SBT) Credit Carryforwards                     | <input type="checkbox"/> 4585, Investment Tax Credit Recapture From Sale of Assets Acquired Under Single Business Tax |
| <input type="checkbox"/> 4570, Credits for Compensation, Investment, and Research and Development | <input type="checkbox"/> 4586, Schedule of Business Activity Protected Under Public Law 86-272                        |
| <input type="checkbox"/> 4571, Common Credits for Small Businesses                                | <input type="checkbox"/> 4587, Schedule of Recapture of Certain Business Tax Credits and Deductions                   |
| <input type="checkbox"/> 4572, Charitable Contribution Credits                                    | <input type="checkbox"/> 4588, Insurance Company Annual Return for Michigan Business and Retaliatory Taxes            |
| <input type="checkbox"/> 4573, Miscellaneous Nonrefundable Credits                                | <input type="checkbox"/> 4590, Annual Return for Financial Institutions   |
| <input type="checkbox"/> 4574, Refundable Credits   | <input type="checkbox"/> 4594, Farmland Preservation Tax Credit   |
| <input type="checkbox"/> 4575, Loss Adjustment for the Small Business Alternative Credit          | <input type="checkbox"/> 4595, Renaissance Zone Credit Schedule   |
| <input type="checkbox"/> 4577, Schedule of Shareholders and Officers                              | <input type="checkbox"/> 4596, Miscellaneous Credits for Insurance Companies  |
| <input type="checkbox"/> 4578, Schedule of Partners   | <input type="checkbox"/> 4752, Unitary Business Group Combined Filing Schedule for Financial Institutions             |
| <input type="checkbox"/> 4579, Qualified Affordable Housing Seller's Deduction*                   |   |

\*Not an e-filable form.

**PART 4: SOFTWARE PACKAGE E-FILE LIMITATIONS**

List any limitations to your software package to prevent delays in substitute form approvals, and e-file/2-D Barcode test results. Failure to supply this information may delay availability of e-file/2-D barcode test results by one to two weeks.

**PART 5: E-FILE/2-D BARCODE CONTACT INFORMATION****1040 IIT MeF**

Software Name(s)		1040 MeF Software Developer ID	
Primary Contact Name	E-mail Address	Telephone Number	Fax Number
Secondary Contact Name	E-mail Address	Telephone Number	Fax Number

**1040 IIT EMS**

Software Name(s)		1040 EMS Software Developer ID	
Primary Contact Name	E-mail Address	Telephone Number	Fax Number
Secondary Contact Name	E-mail Address	Telephone Number	Fax Number

**1040 2-D Barcode**

Software Name(s)		1040 2-D Barcode 4-digit Vendor Code	
Primary Contact Name	E-mail Address	Telephone Number	Fax Number
Secondary Contact Name	E-mail Address	Telephone Number	Fax Number

**MBT 1120/1065 MeF**

Software Name(s)		1120/1065 MeF Software Developer ID	
Primary Contact Name	E-mail Address	Telephone Number	Fax Number
Secondary Contact Name	E-mail Address	Telephone Number	Fax Number

**PART 6: AGREEMENT**

As a duly-appointed representative, I agree to:

1. Abide by the requirements of Policy ET-03066, *Substitute Printed, Computer-Generated, Electronic Filing, and 2-D Barcode Forms/Software*.
2. **NOT** release draft tax forms to the public (includes release of draft forms on a company Web site).
3. Fully cooperate with Treasury, after notification, to promptly correct software program errors identified after completing 2-D Barcode and/or e-file testing, and to substantiate to Treasury that the errors were corrected and customers were notified.
4. Accept Treasury's decision as to whether a developer may continue to use the software program during the filing season.
5. Notify Treasury of any critical software problems identified by the developer after releasing products to customers.
6. Notify customers or clients of e-file mandates.
7. Notify customers or clients of computer hardware requirements including printers, printer fonts, and paper weight, etc., necessary to produce substitute tax forms.

I understand that violation of these terms could result in my company being prevented from participation in the early release and approval of tax forms and/or rejection of Michigan tax returns (e-file and paper) created by my company and filed by my customers.

Representative Name	Date
Title	

E-file and 2-D barcode questions should be directed to **Mlefile2D@michigan.gov**. Substitute form questions should be directed to **TreasForms@michigan.gov**.

**IMPORTANT:** Treasury's primary method of communication with software developers is through real-time notification using Really Simple Syndication (RSS) feeds. Developers are encouraged to register for this service on Treasury's secure Web site. Access to the secure Web site is granted after Treasury receives a completed Form 4430. Developers will need to sign up for this service every year with their new username and password. See Policy ET-03066 for more information.